IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE KURIAN JOSEPH

WEDNESDAY, THE 18TH JULY 2007 / 27TH ASHADHA 1929

WP(C).No. 35551 of 2004(G)

PETITIONER:

MOHAMED ALIAS NANI, S/O.KUNHAMMED,
PULIKKAL HOUSE, EAST ROAD,
MANJERI.

BY ADV. SRI.A.K.ABDUL AZEEZ

RESPONDENTS:
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1. REGIONAL TRANSPORT OFFICER,
OFFICE OF THE REGIONAL TRANSPORT OFFICER,
MALAPPURAM.

2. RATTAYIL SALEEM, S/O.ABDULLA,
PERINTHALMANNA TALUK,
MANGADA PALLIPURAM AMSOM DESOM,
ANAKAYAM CHECK POST.

BY GOVERNMENT PLEADER SMT. K.R.DEEPA

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 18/07/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C) NO.35551/2004

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1:- COPY OF THE SALE AGREEMENT DT. 22.6.95.

EXT.P2:- COPY OF THE DEMAND NOTICE DT. 20.1.04.

EXT.P3:- COPY OF THE HANDWRITTEN REQUEST SUBMITTED BY THE PETITIONER TO SECRETARY, RTA MALAPPURAM.

EXT.P4:- COPIES OF THE PHOTOGRAPHS OF BUS NO.KRN 5377 AS DIALPIDATED CONDITION.

/TRUE COPY/

P.A. TO JUDGE

tss

KURIAN JOSEPH, J.

W.P. (C). NO. 35551 OF 2004

Dated this the 18th day of July, 2007.

J U D G M E N T

The petitioner is aggrieved by the recovery steps initiated against him for the arrears of motor vehicle tax in respect of the vehicle bearing No. KRN 5377.

2. According to the petitioner, as per Exhibit P1 Sale Agreement dated 22.06.1995, he had already sold the vehicle to the second respondent. But, it is seen from the counter affidavit that the vehicle was seized for non-payment of tax and the petitioner had approached the Government for payment of tax in installments. It is also seen that the vehicle had valid registration till 15.01.2004 in the name of the petitioner and the petitioner had infact filed one 'G' form for tax exemption for the period from 01.01.2002 to 31.03.2002. Even for that period also the vehicle was not garaged as declared in the 'G' form. Thereafter a further demand notice was issued to him, which was not responded.

3. If, as a matter of fact, the petitioner had sold the vehicle in 1995, there was no necessity for him to file a 'G' form in 2001.

It is also seen from the counter affidavit that the petitioner had taken insurance for the vehicle upto 12.11.2001. Thus, it is fairly clear that there is no basis for the story put up by the petitioner that the vehicle had already been sold to the second respondent. At the disputed period, the petitioner continued to be in possession of the vehicle.

However, it is made clear that in case no steps were taken for realizing the tax arrears by taking action for selling the vehicle after a period of six months from the seizure of the vehicle, the petitioner shall not be liable for the period thereafter, unless the competent authority was prevented from selling the vehicle by any order at the instance of the petitioner. Subject to the above clarification, this writ petition is dismissed.

KURIAN JOSEPH, JUDGE.

smp